Amendments to the Claims:

This listing of claims will replace all prior versions and listing of claims in the application.

Listing of Claims:

1. (Currently amended) A chip resistor comprising:

an insulating chip substrate including an upper surface and a pair of opposite side surfaces;

a resistor film formed on the upper surface of the insulating substrate;

a pair of upper electrodes formed from silver-based conductive paste on the upper surface of the insulating substrate to be connected to the resistor film;

~~a~~ an outermost cover coat covering the resistor film, the cover ~~coating~~ coat having a flat upper surface and a tapering edge;

an auxiliary electrode formed on each of the upper electrodes to partially overlap the cover coat;

a side electrode formed on each of the side surfaces of the insulating substrate and electrically connected to one of the upper electrodes and one of the auxiliary upper electrodes;

a nickel-plated layer covering the auxiliary electrode and the side electrode; and

a soldering layer covering the nickel-plated layer and formed of tin or solder;

wherein the side electrode is made of nonmagnetic conductive resin paste, the auxiliary electrode being made of carbon-based conductive resin paste; ~~and~~

wherein the nickel-plated layer and the soldering layer extend onto the flat upper surface of the cover coat beyond the tapering ~~edge.~~ edge; and

wherein the auxiliary electrode extends onto the flat upper surface of the cover coat beyond the tapering edge.

2. (Original) The chip resistor according to claim 1, wherein the side electrode is made of carbon-based conductive resin paste.

3. (Original) The chip resistor according to claim 1, further comprising a pair of lower electrodes formed on a lower surface of the insulating substrate and connected to the side electrodes; wherein the lower electrodes are formed from a carbon-based conductive resin paste and covered with a nickel-plated underlying layer and a soldering layer.

4. (Previously Presented) The chip resistor according to claim 1, further comprising an overcoat covering the cover coat and partially overlapping the auxiliary electrodes.

5. (Previously Presented) The chip resistor according to claim 1, wherein the auxiliary electrode is formed with a cutout in which the side electrode is connected to the upper electrode.

6. (New) The chip resistor according to claim 1, wherein each of the auxiliary electrodes has a flat upper surface and a tapering edge, the tapering edge of each auxiliary electrode extending onto the flat upper surface of the cover coat beyond the tapering edge of the cover coat, the flat upper surface of each auxiliary electrode being flush with the flat upper surface of the cover coat.